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IN THE

Supreme Court of the United States

October Term, 1953

No. 113.

(Formerly October Term, 1952—No. 855.)

CORONA DAILY INDEPENDENT, a partnership, and J. C. HAMMOND, LILLIAN B. HAMMOND, JUSTIN HAMMOND, EGBERT E. HAMMOND, HARRY R. SOTHCOTT, co-partners, doing business under the firm name and style of CORONA DAILY INDEPENDENT,

Petitioners,

vs.

CITY OF CORONA, CALIFORNIA, a municipal corporation of the Sixth Class,

Respondent.

BRIEF IN OPPOSITION TO PETITION FOR WRIT OF CERTIORARI.

The question presented has been considered and ruled upon by this Court adversely to petitioners in:

Tampa Times Co., et al. v. City of Tampa, 29 So. 2d 368, appeal dismissed in 68 S. Ct. 69, 332 U. S. 749 (1947);

Arizona Publishing Co. v. O'Neil, 22 Fed. Supp. 117, affirmed 58 S. Ct. 950, 304 U. S. 543 (1938);

Giragi v. Moore, 64 P. 2d 819, appeal dismissed in 57 S. Ct. 946, 301 U. S. 670 (1937).

In the *Tampa Times Co.* case the city ordinance required payment of an annual business license tax in advance for the ensuing year, computed upon gross receipts for the previous year, with payment in advance of a minimum flat rate tax in any event. The issues are identical. A gross receipts sales tax was involved in the other two cases.

The *Jones-Murdock-Follett* decisions, as a group, relied upon by petitioners, have to do with the distinct issue of freedom of religion, and any effect which they might have had as precedent in determining issues regarding freedom of speech and press has been dispelled by the opinion and decision in *Breard v. City of Alexandria,* 341 U. S. 622, 71 S. Ct. 920 (1951).

While respondent contends that the judgment and opinion of the District Court of Appeal are correct and consistent with clear precedent established by this Honorable Court and by the State Courts in the cases cited and discussed in the reported opinion, 115 A. C. A. 470, 252 P. 2d 56, respondent is prepared to meet the issue raised by petitioners if the writ be granted, and in particular to assist in removing any reasonable doubt as to the effect of the *Tampa Times Co.* and *Breard* cases as prevailing authorities.

Respectfully submitted,

JOHN T. GANAHL,
City Attorney,
Attorney for Respondent.

ALPHONSE E. GANAHL, of
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Of Counsel.